a gate insulating film comprising a first insulating film over the crystalline semiconductor island and a second insulating film over the first insulating film; and

a gate electrode over the gate insulating film, wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island.

46. A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over

a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon oxide cover the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and

a gate electrode over the gate insulating film, wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island.

47. A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over

a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon oxide over the crystalline semiconductor

island and a second insulating film comprising silicon nitride over the first insulating film; and

a gate electrode over the gate insulating film,
wherein the first insulating film has a side aligned
with a side of the crystalline semiconductor island.

48. A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over

a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon nitride over the crystalline semiconductor island and a second insulating film comprising silicon oxide over the first insulating film; and

a gate electrode over the gate insulating film, wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island.

49. A semiconductor device comprising:

a crystalline semiconductor island comprising silicon over

a substrate, the crystalline semiconductor island comprising a source region, a drain region and a channel formation region provided between the source and the drain region; and

a gate insulating film comprising a first insulating film comprising silicon nitride over the crystalline

semiconductor island and a second insulating film comprising silicon nitride over the first insulating film; and

a gate electrode over the gate insulating film, wherein the first insulating film has a side aligned with a side of the crystalline semiconductor island.

- 50. A semiconductor device according to claim 45, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.
- 51. A semiconductor device according to claim 46, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.
- 52. A semiconductor device according to claim 47, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.
- 53. A semiconductor device according to claim 48, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.
- 54. A semiconductor device according to claim 49, wherein the crystalline semiconductor island is formed by irradiating a laser light through the first insulating film.
- 55. A semiconductor device according to claim 50, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.

- 56 A semiconductor device according to claim 51, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.
- 57. A semiconductor device according to claim 52, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.
- 58. A semiconductor device according to claim 53, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.
- 59. A semiconductor device according to claim 54, wherein the laser light is KrF excimer laser light or XeCl excimer laser light.
- 60. A semiconductor device according to claim 45, wherein the substrate is a glass substrate.
- 61. A semiconductor device according to claim 46, wherein the substrate is a glass substrate.
- 62. A semiconductor device according to claim 47, wherein the substrate is a glass substrate.
- 63. A semiconductor device according to claim 48, wherein the substrate is a glass substrate.
- 64. A semiconductor device according to claim 49, wherein the substrate is a glass substrate.